

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16208501000000
NEVADA CITY CLERK
PO BOX 530
NEVADA, IA 50201 0530

(Please correct any error in name, address, and ZIP Code)

WHEN
COMPLETED,
PLEASE
RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,667,009		2,667,009	2,737,499
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,667,009		2,667,009	2,737,499
Delinquent property taxes	43,393		43,393	
TIF revenues	1,207,521		1,207,521	1,233,187
Other city taxes	920,584	0	920,584	851,805
Licenses and permits	38,203	0	38,203	80,800
Use of money and property	178,510	83,475	261,985	190,403
Intergovernmental	814,119	0	814,119	2,673,216
Charges for fees and service	216,805	2,852,464	3,069,269	3,247,918
Special assessments	4,971	0	4,971	
Miscellaneous	885,604	140,358	1,025,962	423,746
Other financing sources	11,383,523	7,850,490	19,234,013	12,005,058
Total revenues and other sources	18,360,242	10,926,787	29,287,029	23,443,632
Expenditures and Other Financing Uses				
Public safety	1,119,562	0	1,119,562	1,353,625
Public works	637,909	0	637,909	737,465
Health and social services	53,915	0	53,915	62,915
Culture and recreation	1,380,275	0	1,380,275	1,526,854
Community and economic development	346,987	0	346,987	457,989
General government	412,054	0	412,054	461,510
Debt service	8,653,918	0	8,653,918	2,326,474
Capital projects	3,135,224	0	3,135,224	6,882,400
Total governmental activities expenditures	15,739,844	0	15,739,844	13,809,232
Business type activities	0	8,883,951	8,883,951	9,497,000
Total ALL expenditures	15,739,844	8,883,951	24,623,795	23,306,232
Other financing uses, including transfers out	2,439,401	933,140	3,372,541	3,383,489
Total ALL expenditures/And other financing uses	18,179,245	9,817,091	27,996,336	26,689,721
Excess revenues and other sources over (Under) Expenditures/And other financing uses	180,997	1,109,696	1,290,693	-3,246,089
Beginning fund balance July 1, 2012	6,193,917	4,554,983	10,748,900	18,986,006
Ending fund balance June 30, 2013	6,374,914	5,664,679	12,039,593	15,739,917

Note - These balances do not include \$ 8,270 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 7,205,000	Other long-term debt	\$ 6,115,000
Revenue debt	\$ 6,830,000	Short-term debt	\$ 1,390,000
TIF Revenue debt	\$ 100,000		
		General obligation debt limit	\$ 16,846,810

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Kerin Wright	Telephone →	Area Code 515	Number 382-5466	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF NEVADA			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	1,575,047	486,096		535,654	70,212		2,667,009			2,667,009	2	
3	Less: Uncollected property taxes - Levy year					0	0		0			0	3
4	Net current property taxes	1,575,047	486,096			535,654	70,212	0	2,667,009		T01	2,667,009	4
5	Delinquent property taxes						43,393		43,393		T01	43,393	5
6	Total property tax	1,575,047	486,096			535,654	113,605	0	2,710,402			2,710,402	6
7	TIF revenues			1,207,521				1,207,521		T01	1,207,521	7	
	Other city taxes												
8	Utility tax replacement excise taxes	44,317	14,546		13,122	3,412		75,397		T15	75,397	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	13,967	4,585		4,136	1,065		23,753		T19	23,753	12	
13	Hotel/motel tax	8,082						8,082		T19	8,082	13	
14	Other local option taxes		813,352					813,352		T09	813,352	14	
15	TOTAL OTHER CITY TAXES	66,366	832,483	0	17,258	4,477	0	920,584	0		920,584	15	
16	Section B - LICENSES AND PERMITS	38,203						38,203	0	T29	38,203	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	37,465	29,374	8,727	8,129	24,429		108,124	67,733	U20	175,857	18	
19	Rents and royalties	52,709	16,915					69,624	15,742	U40	85,366	19	
20	Other miscellaneous use of money and property		762					762		U20	762	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	90,174	47,051	8,727	8,129	24,429	0	178,510	83,475		261,985	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		664,179					664,179		C46	664,179	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Tobacco Enforcement Grant	400						400		C89	400	54
55	GTSB Equipment Grant	2,000						2,000			2,000	55
56	Open Access/Access Plus/Enrich Iowa		6,096					6,096			6,096	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,400	670,275	0	0	0	0	672,675	0		672,675	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	38,045						38,045		D89	38,045	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	103,399						103,399		D89	103,399	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	141,444	0	0	0	0	0	141,444	0		141,444	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	143,844	670,275	0	0	0	0	814,119	0		814,119	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,517,721	A91	1,517,721	73
74	Sewer							0	1,109,816	A8Ø	1,109,816	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	63,641	A81	63,641	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	161,286	A80	161,286	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	5,554						5,554		A89	5,554	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	6,049						6,049		A89	6,049	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges					5,630		5,630		A44	5,630	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	25,955	180				3,020	29,155		A03	29,155	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	163,141						163,141		A61	163,141	100
101	Animal control charges	2,341						2,341		A89	2,341	101
102	Other charges - <i>Specify</i>							0			0	102
103	St Lgt/Signs/Etc Repairs	4,935						4,935			4,935	103
104	TOTAL CHARGES FOR SERVICE	207,975	180	0	0	5,630	3,020	216,805	2,852,464		3,069,269	104
105												105
106	Section F - SPECIAL ASSESSMENTS				4,971			4,971		U01	4,971	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0	22,600	U99	22,600	108
109	Deposits and sales/fuel tax refunds							0	100	U99	100	109
110	Sale of property and merchandise	517	11,144			610,250		621,911		U11	621,911	110
111	Fines	40,001						40,001		U30	40,001	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	3,586						3,586	1,586		5,172	113
114	Cable Franchise	41,040						41,040			41,040	114
115	Adventureland Tickets	180						180			180	115
116	Copies/Faxes	4,382						4,382			4,382	116
117	Sales Tax	8,130	54					8,184	116,072		124,256	117
118	Sale of Scrap/WC Reimb/Concessions	49,365						49,365			49,365	118
119	Donations		116,955					116,955			116,955	119
120	TOTAL MISCELLANEOUS	147,201	128,153	0	0	610,250	0	885,604	140,358		1,025,962	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF NEVADA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,268,810	2,164,238	1,216,248	566,012	758,391	3,020	6,976,719	3,076,297		10,053,016	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					2,499,327		2,499,327	7,017,350	NR	9,516,677	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	793,623	87,000		125,501	714,158		1,720,282	833,140		2,553,422	127
128	<i>Internal TIF loans and transfers in</i>				819,119			819,119			819,119	128
129	Sale of Bonds				6,344,795			6,344,795			6,344,795	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	793,623	87,000	0	7,289,415	3,213,485	0	11,383,523	7,850,490		19,234,013	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,062,433	2,251,238	1,216,248	7,855,427	3,971,876	3,020	18,360,242	10,926,787		29,287,029	132
133												133
134	Beginning fund balance July 1, 2012	2,649,236	2,141,668	890,130	204,842	184,178	123,863	6,193,917	4,554,983		10,748,900	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	5,711,669	4,392,906	2,106,378	8,060,269	4,156,054	126,883	24,554,159	15,481,770		40,035,929	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	785,346	31,318					816,664		E62	816,664	2
3	Purchase of land and equipment	16,309						16,309		G62	16,309	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,089						1,089		E89	1,089	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation		15,131					15,131		E59	15,131	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	153,608						153,608		E24	153,608	13
14	Purchase of land and equipment	51,376						51,376		G24	51,376	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	17,624						17,624		E32	17,624	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	40,475						40,475		E66	40,475	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	7,286						7,286		E32	7,286	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,073,113	46,449	0	0	0	0	1,119,562			1,119,562	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		411,799					411,799		E44	411,799	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	919	116,434					117,353		E44	117,353	48
49	Traffic control safety — Current operation	4,289	10,678					14,967		E44	14,967	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		77,349					77,349		E44	77,349	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		16,441					16,441		E89	16,441	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	5,208	632,701	0	0	0	0	637,909			637,909	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		53,915					53,915		E79	53,915	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	53,915	0	0	0	0	53,915			53,915	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEVADA			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	365,348	21,635					386,983		E52	386,983	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,200	420					1,620		E61	1,620	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	572,353	23,689					596,042		E61	596,042	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	136,713						136,713		E61	136,713	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	90,576	535					91,111		E03	91,111	133
134	Purchase of land and equipment	13,179						13,179		G03	13,179	134
135	Community center, zoo, marina, and auditorium	154,156	298					154,454		E61	154,454	135
136	Other culture and recreation	138	35					173		E61	173	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,333,663	46,612	0	0	0	0	1,380,275			1,380,275	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	55,358						55,358		E89	55,358	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		40,000	73,658				113,658		E89	113,658	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	9,838	5,845	162,288				177,971		E89	177,971	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	65,196	45,845	235,946	0	0	0	346,987			346,987	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	20,239	5,755					25,994		E29	25,994	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	154,898						154,898		E23	154,898	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	103,316	400					103,716		E25	103,716	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	99,380	2,748					102,128		E31	102,128	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	25,318						25,318		E89	25,318	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	403,151	8,903	0	0	0	0	412,054			412,054	176
177	Section G — DEBT SERVICE			825,729				825,729			825,729	177
178	Street GO				824,293			824,293			824,293	178
179	CH/Lib Debt				7,003,696			7,003,696			7,003,696	179
180	DDCE				200			200			200	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	825,729	7,828,189	0	0	8,653,918			8,653,918	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Buildings/Facilities					1,683,571		1,683,571			1,683,571	184
185	Streets/Sidewalks					284,282		284,282			284,282	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,967,853	0	1,967,853			1,967,853	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	DuPont					909,572		909,572			909,572	189
190	Airport Rd, Plat 6					257,799		257,799			257,799	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,167,371	0	1,167,371			1,167,371	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,135,224	0	3,135,224			3,135,224	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,880,331	834,425	1,061,675	7,828,189	3,135,224	0	15,739,844			15,739,844	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEVADA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								982,410	E91	982,410	198
199	Purchase of land and equipment								25,223	G91	25,223	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								699,386	E80	699,386	201
202	Purchase of land and equipment								21,605	G80	21,605	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								62,458	E81	62,458	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								752	E80	752	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF NEVADA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								7,071,121		7,071,121	242
243	Enterprise Capital Projects								20,996		20,996	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,883,951		8,883,951	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,880,331	834,425	1,061,675	7,828,189	3,135,224	0	15,739,844	8,883,951		24,623,795	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	114,158	1,435,141			70,983		1,620,282	933,140		2,553,422	255
256	Internal TIF loans/repayments and transfers out			819,119				819,119			819,119	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	114,158	1,435,141	819,119	0	70,983	0	2,439,401	933,140		3,372,541	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,994,489	2,269,566	1,880,794	7,828,189	3,206,207	0	18,179,245	9,817,091		27,996,336	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						126,883	126,883			126,883	263
264	Restricted		1,006,288		232,080			1,238,368			1,238,368	264
265	Committed							0			0	265
266	Assigned	1,236,755	1,117,052	225,584				2,579,391			2,579,391	266
267	Unassigned	1,480,425				949,847		2,430,272			2,430,272	267
268	Total Governmental	2,717,180	2,123,340	225,584	232,080	949,847	126,883	6,374,914			6,374,914	268
269	Proprietary								5,664,679		5,664,679	269
270	Total ending fund balance June 30, 2013	2,717,180	2,123,340	225,584	232,080	949,847	126,883	6,374,914	5,664,679		12,039,593	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,711,669	4,392,906	2,106,378	8,060,269	4,156,054	126,883	24,554,159	15,481,770		40,035,929	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF NEVADA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	2,066,706

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 6,408,000	29U \$ 7,090,000	39U \$ 6,838,000	49U \$	49U \$	49U \$ 6,750,000	49U \$	I91 \$ 176,402
2. Sewer utility	19U 160,000	29U	39U 80,000	49U	49U	49U 80,000	49U	I89 4,800
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 6,215,000	29U	39U	49U	49U 100,000	49U	49U 6,115,000	I89 306,483
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO-Sts/Roads	19U 1,255,000	29U	39U 800,000	49U 455,000	49U	49U	49U	I89 23,793
GO-2012B	19U	29U	39U	49U	49U	49U	49U	I89
10. CH/LIB Refin	19U 0	29U 7,320,000	39U 570,000	49U 6,750,000	49U	49U	49U	I89 99,506
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	14,038,000	14,410,000	8,288,000	7,205,000	100,000	6,830,000	6,115,000	610,984

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	1,390,000

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	336,936,201	x .05 = \$	16,846,810

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	1,051,657	\$		10,996,206	12,047,863
	REMARKS					V98

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